

EXHIBIT 10

Handwritten Ledgers for 1/31/1991:

MANUFACTURERS HANOVER		MY	TONY	D A	E	BALANCE	Comments
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	E		
3 266,335.00	1	NW	E+M	500.000.00	0	1/31 (4564939.36)	

MADTSS00255079

BANKERS TRUST		MY	TONY	D A	E	BALANCE	Comments
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	E		
192 000.00	2	KAMYO	0	0	0	1/31 (92 644.58)	

MADTSS00255080

BLMIS Customer Statements:

Withdrawals via check

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates Reference(s)
1B0083	AMY JOEL BURGER	1/31/1991	\$ (6,000.00)	CW	CHECK	MF00494601
1L0027	NORMAN F LEVY C/O KONIGSBERG WOLF & CO ATTN: PAUL KONIGSBERG	1/31/1991	\$ (3,000,000.00)	CW	CHECK	MF00495423-29
1L0027	NORMAN F LEVY C/O KONIGSBERG WOLF & CO ATTN: PAUL KONIGSBERG	1/31/1991	\$ (260,335.00)	PW	CHECK	MF00495423-29

Total

\$ (3,266,335.00)

1

Withdrawals via check

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates References
1M0046	THE RETIREMENT INCOME PLAN FOR EMPLOYEES OF MONROE SYSTEMS FOR BUSINESS INC	3/1/1991	\$ (192,000.00)	CW	CHECK A/O 01/31/91	MF00541871-72

2

Handwritten Ledgers for 1/31/1991:

MANUFACTURERS HANOVER		My	Tony	D A	E	BALANCE	Comments
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	E		
3266,335.00	-2100,000.00	EW	3	E+M 500,000.00	5	0	1/31 (4564939.36)

MADTSS00255079

BANKERS TRUST		My	Tony	D A	E	BALANCE	Comments
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	E		
192,000.00	-	KARYO	4	-175,000.00	5	0	1/31 (92,644.58)

MADTSS00255080

BLMIS Customer Statements:

Wire transfers

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates Reference
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 200,000.00	CA	CHECK WIRE	MF00494901

3

Wire transfers

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates Reference
1A0043	ESTATE OF SOPHIE ASHKENAZI C/O MAURICE G KARYO	1/31/1991	\$ (70,000.00)	CW	CHECK WIRE	MF00494499
1K0015	MAURICE G KARYO	1/31/1991	\$ (105,000.00)	CW	CHECK WIRE	MF00495355
Total			\$ (175,000.00)	4		

Total \$ (175,000.00) 4

Deposits via check

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates Reference
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 125,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 100,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 100,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 50,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 125,000.00	CA	CHECK	MF00494901

Total \$ 500,000.00 5